



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: WATERTOWN WATER COMMISSION

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Principal Office: 806 SOUTH FIRST STREET  
P.O. BOX 4  
WATERTOWN, WI 53094-0004

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For the Year Ended: DECEMBER 31, 2000

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WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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## IDENTIFICATION AND OWNERSHIP

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**Exact Utility Name:** WATERTOWN WATER COMMISSION

**Utility Address:** 806 SOUTH FIRST STREET

P.O. BOX 4

WATERTOWN, WI 53094-0004

**When was utility organized?** 9/1/1895

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MRS JUDITH ANN HERZOG

**Title:** FINANCIAL ADMINISTRATOR

**Office Address:** WATERTOWN WATER COMMISSION

806 SOUTH FIRST STREET

P.O. BOX 4

WATERTOWN, WI 50394-0004

**Telephone:** (920) 262 - 4075 EXT 14

**Fax Number:** (920) 262 - 4077

**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** NONE

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** NONE

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:****Date of most recent audit report:** 1/24/2001**Period covered by most recent audit:** JAN 1, 2000 THRU DECEMBER 31, 2000

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR MICHAEL C OLESEN**Title:** MANAGER**Office Address:** WATERTOWN WATER COMMISSION

806 S FIRST ST

P.O. BOX 4

WATERTOWN, WI 53094-0004

**Telephone:** (920) 262 - 4075 EXT 20**Fax Number:** (920) 262 - 4077**E-mail Address:**

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**Name of utility commission/committee:** WATERTOWN WATER COMMISSION

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**Names of members of utility commission/committee:**

MR MARK FRYE, PRESIDENT

MR BRUCE KASTEN, SECRETARY

MR WILLIAM KWAPIL

MRS ANGELA MORRIS

MR PAUL TROMBINO, III

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** 

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**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:** (    )    -    EXT

**Fax Number:** (    )    -

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	2,222,270	2,206,397	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	1,159,292	942,867	<b>2</b>
Depreciation Expense (403)	377,925	365,904	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	336,236	310,972	<b>5</b>
<b>Total Operating Expenses</b>	<b>1,873,453</b>	<b>1,619,743</b>	
<b>Net Operating Income</b>	<b>348,817</b>	<b>586,654</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>348,817</b>	<b>586,654</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	1,122	3,143	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	200,824	83,771	<b>10</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>11</b>
<b>Total Other Income</b>	<b>201,946</b>	<b>86,914</b>	
<b>Total Income</b>	<b>550,763</b>	<b>673,568</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	1,326	1,602	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>1,326</b>	<b>1,602</b>	
<b>Income Before Interest Charges</b>	<b>549,437</b>	<b>671,966</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	253,510	166,763	<b>14</b>
Amortization of Debt Discount and Expense (428)	5,800	5,300	<b>15</b>
Amortization of Premium on Debt--Cr. (429)		0	<b>16</b>
Interest on Debt to Municipality (430)	0	0	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)	(24,200)	0	<b>19</b>
<b>Total Interest Charges</b>	<b>283,510</b>	<b>172,063</b>	
<b>Net Income</b>	<b>265,927</b>	<b>499,903</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,900,711	6,400,580	<b>20</b>
Balance Transferred from Income (433)	265,927	499,903	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	228	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>7,166,638</b>	<b>6,900,711</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE	0	1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE	0	2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE	0	3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE	0	4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST EARNED ON INVESTMENTS & SPECIAL FUNDS SAVINGS ACCT	200,824	5
<b>Total (Acct. 419):</b>	<b>200,824</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE	0	6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE	0	7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
SPECIAL ACCOUNT SET UP BY P.S.C. FOR NON-CHARGEABLE AMOUNTS		8
RELATED TO OFFICE EXPENSES	1,326	9
<b>Total (Acct. 426):</b>	<b>1,326</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE	0	10
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE	0	11
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215	0	12
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE	0	13
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	



**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)	21,795				<b>21,795</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll	955				<b>955</b>	<b>3</b>
Materials	483				<b>483</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
DIGGING & GRAVEL	16,409				<b>16,409</b>	<b>6</b>
TRUCK EXPENSE	185				<b>185</b>	<b>7</b>
SEWER & STREET OPENING PERMITS	2,641				<b>2,641</b>	<b>8</b>
<b>Total costs and expenses</b>	<b>20,673</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,673</b>	
<b>Net income (or loss)</b>	<b>1,122</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,122</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	2,222,270	0	0	0	2,222,270	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0	0	0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0	0	0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>2,222,270</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,222,270</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	384,422		<b>384,422</b>	<b>1</b>
Electric operating expenses			<b>0</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing	955		<b>955</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts	20,293		<b>20,293</b>	<b>8</b>
Electric utility plant accounts			<b>0</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant	9,280		<b>9,280</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>414,950</b>	<b>0</b>	<b>414,950</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	19,128,845	18,215,772	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	3,497,734	3,173,936	2
<b>Net Utility Plant</b>	<b>15,631,111</b>	<b>15,041,836</b>	
Utility Plant Acquisition Adjustments (117-118)		0	3
Other Utility Plant Adjustments (119)		0	4
<b>Total Net Utility Plant</b>	<b>15,631,111</b>	<b>15,041,836</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	750	750	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>750</b>	<b>750</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	4,565,261	1,225,518	9
<b>Total Other Property and Investments</b>	<b>4,566,011</b>	<b>1,226,268</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	5,211,088	56,980	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	0	0	12
Temporary Cash Investments (136)	0	0	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	602,544	598,639	15
Other Accounts Receivable (143)	56,591	12,555	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	101,995	97,434	18
Materials and Supplies (151-163)	78,833	63,150	19
Prepayments (165)	44,061	43,975	20
Interest and Dividends Receivable (171)	25,437	20,349	21
Accrued Utility Revenues (173)	0	0	22
Miscellaneous Current and Accrued Assets (174)	0		23
<b>Total Current and Accrued Assets</b>	<b>6,120,549</b>	<b>893,082</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	61,997	60,397	24
Other Deferred Debits (182-186)	67,534	0	25
<b>Total Deferred Debits</b>	<b>129,531</b>	<b>60,397</b>	
<b>Total Assets and Other Debits</b>	<b>26,447,202</b>	<b>17,221,583</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	2,487,268	2,487,268	<b>26</b>
Appropriated Earned Surplus (215)	0	0	<b>27</b>
Unappropriated Earned Surplus (216)	7,166,638	6,900,711	<b>28</b>
<b>Total Proprietary Capital</b>	<b>9,653,906</b>	<b>9,387,979</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	11,390,000	3,135,000	<b>29</b>
Advances from Municipality (223)	0	0	<b>30</b>
Other Long-Term Debt (224)	0	0	<b>31</b>
<b>Total Long-Term Debt</b>	<b>11,390,000</b>	<b>3,135,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	93,112	24,648	<b>33</b>
Payables to Municipality (233)	0	0	<b>34</b>
Customer Deposits (235)	0	0	<b>35</b>
Taxes Accrued (236)	310,108	285,330	<b>36</b>
Interest Accrued (237)	121,300	27,700	<b>37</b>
Matured Long-Term Debt (239)	0	0	<b>38</b>
Matured Interest (240)	0	0	<b>39</b>
Tax Collections Payable (241)	12,298	2,268	<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)	6,043	6,043	<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>542,861</b>	<b>345,989</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)	2,931	2,931	<b>43</b>
Other Deferred Credits (253)	0	11,200	<b>44</b>
<b>Total Deferred Credits</b>	<b>2,931</b>	<b>14,131</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0	0	<b>45</b>
Injuries and Damages Reserve (262)	0	0	<b>46</b>
Pensions and Benefits Reserve (263)	0	0	<b>47</b>
Miscellaneous Operating Reserves (265)	0	0	<b>48</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	4,857,505	4,338,484	<b>49</b>
<b>Total Liabilities and Other Credits</b>	<b>26,447,203</b>	<b>17,221,583</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	19,046,448	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (102)					<b>2</b>
Utility Plant in Process of Reclassification (103)					<b>3</b>
Utility Plant Leased to Others (104)					<b>4</b>
Property Held for Future Use (105)					<b>5</b>
Completed Construction not Classified (106)					<b>6</b>
Construction Work in Progress (107)	82,397				<b>7</b>
<b>Total Utility Plant</b>	<b>19,128,845</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	3,497,734	0	0	0	<b>8</b>
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					<b>9</b>
Accumulated Provision for Depreciation of Property Held for Future Use (113)					<b>10</b>
Accumulated Provision for Amortization of Utility Plant in Service (114)					<b>11</b>
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					<b>12</b>
Accumulated Provision for Amortization of Property Held for Future Use (116)					<b>13</b>
<b>Total Accumulated Provision</b>	<b>3,497,734</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>15,631,111</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	3,173,936				<b>3,173,936</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	377,925				<b>377,925</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	18,727				<b>18,727</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	156				<b>156</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>396,808</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>396,808</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	16,913				<b>16,913</b>	<b>15</b>
Cost of removal	56,097				<b>56,097</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>73,010</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>73,010</b>	<b>19</b>
<b>Balance End of Year</b>	<b>3,497,734</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,497,734</b>	<b>20</b>
						<b>21</b>
						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

<b>Description (a)</b>	<b>Balance First of Year (b)</b>	<b>Additions During Year (c)</b>	<b>Deductions During Year (d)</b>	<b>Balance End of Year (e)</b>	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
LAND	750			750	2
<b>Total Nonutility Property (121)</b>	<b>750</b>	<b>0</b>	<b>0</b>	<b>750</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>750</b>	<b>0</b>	<b>0</b>	<b>750</b>	



**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
<b>Total Electric Utility</b>					<u>0</u>	<u>0</u>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility (154)	78,833	63,150	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<u>78,833</u>	<u>63,150</u>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
96 REVENUE BONDS	5,800	7400	61,997	1
<b>Total</b>			<b>61,997</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	2,487,268	1
<b>Changes during year (explain):</b>		
NONE	0	2
<b>Balance end of year</b>	<b><u>2,487,268</u></b>	

**BONDS (ACCTS. 221 AND 222)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
1996 REVENUE BONDS	07/01/1996	11/01/2011	5.00%	2,940,000	<b>1</b>
2000 REVENUE BONDS	10/16/2000	10/01/2003	5.38%	8,450,000	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>11,390,000</b>	
Total Reacquired Bonds (Account 222)				0	<b>3</b>

**Net amount of bonds outstanding December 31:     11,390,000**

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	----------------------------------	--	----------------------------------	---

NONE

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	285,330	1
<b>Accruals:</b>		
Charged water department expense	336,236	2
Charged electric department expense		3
Charged sewer department expense	8,813	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>345,049</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	285,330	6
Social Security taxes	32,222	7
PSC Remainder Assessment	2,719	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>320,271</b>	
<b>Balance end of year</b>	<b>310,108</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1996 REVENUE BONDS	27,700	159,825	161,425	26,100	1
2000 REVENUE BONDS		93,685	(1,515)	95,200	2
<b>Subtotal</b>	<b>27,700</b>	<b>253,510</b>	<b>159,910</b>	<b>121,300</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>27,700</b>	<b>253,510</b>	<b>159,910</b>	<b>121,300</b>	



**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	4,338,484	0	0	0	0	<b>4,338,484</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	102,946					<b>102,946</b>	<b>2</b>
For Mains	366,208					<b>366,208</b>	<b>3</b>
<b>Other (specify):</b>							
HYDRANTS	49,867					<b>49,867</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>4,857,505</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,857,505</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	<b>6</b>

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE	0	1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE	0	2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
SPECAIL REDEMPTION FUND	162,800	3
DEPRECIATION FUND	80,000	4
RESERVE FUND	356,800	5
PCS INCOME	82,163	6
CONSTRUCTION FUND	3,500,000	7
BUILDING RENOVATION	253,737	8
DEPRECIATION VALVE CONTROL	12,067	9
<b>Total (Acct. 125):</b>	<b>4,447,567</b>	
<b>Depreciation Fund (126):</b>		
NONE	0	10
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
SPECIAL FUNDS	117,694	11
<b>Total (Acct. 128):</b>	<b>117,694</b>	
<b>Interest Special Deposits (132):</b>		
NONE	0	12
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE	0	13
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE	0	14
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	600,079	15
Electric	0	16
Sewer (Regulated)	0	17
<b>Other (specify):</b>		
ACCOUNTS RECEIVABLE WATER PENALTY	2,465	18
<b>Total (Acct. 142):</b>	<b>602,544</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	0	19
Merchandising, jobbing and contract work	56,591	20
<b>Other (specify):</b>		
NONE		21
<b>Total (Acct. 143):</b>	<b>56,591</b>	
<b>Receivables from Municipality (145):</b>		
WATER BILLS ON TAX ROLL	81,121	22
SEWER OWES FOR JOINT METER EXPENSES	20,874	23
<b>Total (Acct. 145):</b>	<b>101,995</b>	
<b>Prepayments (165):</b>		
INSURANCE	44,061	24
<b>Total (Acct. 165):</b>	<b>44,061</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE	0	25
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
ENGINEERING STUDY	67,534	26
<b>Total (Acct. 183):</b>	<b>67,534</b>	
<b>Clearing Accounts (184):</b>		
NONE	0	27
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE	0	28
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE	0	29
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE	0	30
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
NONE	0	31
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	18,621,023	0	0	0	<b>18,621,023</b>	<b>1</b>
Materials and Supplies	70,991	0	0	0	<b>70,991</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	3,335,835	0	0	0	<b>3,335,835</b>	<b>4</b>
Customer Advances for Construction	2,931				<b>2,931</b>	<b>5</b>
Contributions in Aid of Construction	4,597,994	0	0	0	<b>4,597,994</b>	<b>6</b>
<b>Other (specify):</b>						
NONE	0				<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>10,755,254</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,755,254</b>	
Net Operating Income	348,817	0	0	0	<b>348,817</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>3.24%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>3.24%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	2,487,268	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	7,033,674	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>9,520,942</b>	
<b>Net Income</b>		
Net Income	265,927	5
<b>Percent Return on Proprietary Capital</b>	<b>2.79%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet (Page F-06)

252 - MONEY HELD AS ADVANCE UNTIL WATER IS HOOKED UP. THEN IT IS REFUNDED TO CUSTOMER.

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### Bonds (Accts. 221 and 222) (Page F-14)

INTEREST RATE IS VARIABLE 4.25% TO 5.70%. I PUT AVERAGE IN BECAUSE COMPUTER WOULD NOT TAKE TWO INTEREST RATES.

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

November 5, 2001

Mrs. Judith Ann Herzog, Financial Administrator  
Watertown Water Commission  
806 South First Street  
P.O. Box 4  
Watertown, WI 50394-0004

2000 Analytical Review DWCCA-6230-ELE

Dear Mrs. Herzog:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. Your schedule note to Bonds, page F-14 indicates you used an average interest rate because the schedule will not take two rates. That is the correct procedure per schedule head note No. 2, thanks.
2. Enclosed is some useful information about locating sources of water losses. We note you have been working with Bruce Schmidt of our staff to reduce water losses. Hopefully you will find this document helpful. We will be contacting you in the review of your 2001 annual report to ask if your pumping to sales ratio has been reduced.
3. On page W-7, property tax equivalent is reported for Jefferson County. However, Watertown is also in Dodge County. Please explain why tax equivalent is not reported for Dodge County.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel.

If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is [engele@psc.state.wi.us](mailto:engele@psc.state.wi.us). If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke  
Financial Specialist



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## FINANCIAL SECTION FOOTNOTES

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Division of Water, Compliance, and Consumer Affairs

ELE:dwh:w:\compl\Analytical Reviews\2000 analytical review letters\6230.doc

Enclosure

Response received 11/14/01, ele

1. ok
  2. Fixed leaks late 2001, hopefully will be ok in 2002.
  3. Would have to do significant inventory in order to report Dodge County PTE. (forwarded to Bruce S.)
-

**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	2,145,616	1
<b>Total Sales of Water</b>	<b>2,145,616</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	18,691	2
Miscellaneous Service Revenues (471)	1,030	3
Rents from Water Property (472)	38,463	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	18,470	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>76,654</b>	
<b>Total Operating Revenues</b>	<b>2,222,270</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	31,710	8
Pumping Expenses (620-633)	262,611	9
Water Treatment Expenses (640-652)	89,637	10
Transmission and Distribution Expenses (660-678)	380,729	11
Customer Accounts Expenses (901-905)	34,683	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	359,922	14
<b>Total Operation and Maintenance Expenses</b>	<b>1,159,292</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	377,925	15
Amortization Expense (404-407)		16
Taxes (408)	336,236	17
<b>Total Other Operating Expenses</b>	<b>714,161</b>	
<b>Total Operating Expenses</b>	<b>1,873,453</b>	
<b>NET OPERATING INCOME</b>	<b>348,817</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	21	270	1,412	1
Commercial	58	2,505	7,497	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>79</b>	<b>2,775</b>	<b>8,909</b>	
Metered Sales to General Customers (461)				
Residential	6,671	382,681	908,649	4
Commercial	762	223,095	381,272	5
Industrial	67	250,824	342,973	6
<b>Total Metered Sales to General Customers (461)</b>	<b>7,500</b>	<b>856,600</b>	<b>1,632,894</b>	
Private Fire Protection Service (462)	41		18,518	7
Public Fire Protection Service (463)	1		455,961	8
Other Sales to Public Authorities (464)	44	16,463	29,334	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>7,665</b>	<b>875,838</b>	<b>2,145,616</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	455,961	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>455,961</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	18,691	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>18,691</b>	
<b>Miscellaneous Service Revenues (471):</b>		
SERVICE TURN ONS	1,030	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>1,030</b>	
<b>Rents from Water Property (472):</b>		
TOWER SPACE RENTAL TO TELECORP, VOICE STREAM, BLACK LABEL WIRELESS, INDUS,		8
SPRINT PCS AND PRIMCO	38,463	9
<b>Total Rents from Water Property (472)</b>	<b>38,463</b>	
<b>Interdepartmental Rents (473):</b>		
NONE	0	10
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	18,470	11
<b>Other (specify):</b>		
NONE		12
<b>Total Other Water Revenues (474)</b>	<b>18,470</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE	0	13
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)	10,844	2
Purchased Water (602)		3
Miscellaneous Expenses (603)	692	4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	20,174	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
<b>Total Source of Supply Expenses</b>	<b>31,710</b>	
<b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	144,441	17
Pumping Labor and Expenses (624)	12,432	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	67,335	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)		23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	38,403	25
<b>Total Pumping Expenses</b>	<b>262,611</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)		26
Chemicals (641)	30,676	27

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)	53,864	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	5,097	33
<b>Total Water Treatment Expenses</b>	<b>89,637</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)	1,329	34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)	12,228	36
Meter Expenses (663)	21,964	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	55,482	39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	82,763	43
Maintenance of Transmission and Distribution Mains (673)	127,711	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	27,598	46
Maintenance of Meters (676)		47
Maintenance of Hydrants (677)	51,654	48
Maintenance of Miscellaneous Plant (678)		49
<b>Total Transmission and Distribution Expenses</b>	<b>380,729</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)		50
Meter Reading Labor (902)	8,948	51
Customer Records and Collection Expenses (903)	25,735	52
Uncollectible Accounts (904)		53

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)		54
<b>Total Customer Accounts Expenses</b>	<b>34,683</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)	0	55
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	81,701	56
Office Supplies and Expenses (921)	31,442	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	52,573	59
Property Insurance (924)	19,078	60
Injuries and Damages (925)	16,626	61
Employee Pensions and Benefits (926)	114,092	62
Regulatory Commission Expenses (928)	214	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	4,394	65
Rents (931)		66
Maintenance of General Plant (932)	39,802	67
<b>Total Administrative and General Expenses</b>	<b>359,922</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>1,159,292</b>	



**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		310,108	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		8,813	<b>2</b>
<b>Net property tax equivalent</b>		<b>301,295</b>	
Social Security		32,222	<b>3</b>
PSC Remainder Assessment		2,719	<b>4</b>
Other (specify): NONE			<b>5</b>
<b>Total tax expense</b>		<b>336,236</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Jefferson				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.228710				3
County tax rate	mills		5.202300				4
Local tax rate	mills		8.062670				5
School tax rate	mills		11.020760				6
Voc. school tax rate	mills		1.677380				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>26.191820</b>				10
Less: state credit	mills		1.695300				11
<b>Net tax rate</b>	mills		<b>24.496520</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>8.062670</b>				14
<b>Combined School Tax Rate</b>	mills		<b>12.698140</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>20.760810</b>				17
<b>Total Tax Rate</b>	mills		<b>26.191820</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.792645</b>				19
<b>Total tax net of state credit</b>	mills		<b>24.496520</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>19.417039</b>				21
Utility Plant, Jan. 1	\$	<b>18,195,598</b>	18,195,598				22
Materials & Supplies	\$	<b>63,150</b>	63,150				23
<b>Subtotal</b>	\$	<b>18,258,748</b>	<b>18,258,748</b>				24
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>18,258,748</b>	<b>18,258,748</b>				26
Assessment Ratio	dec.		0.874700				27
<b>Assessed Value</b>	\$	<b>15,970,927</b>	<b>15,970,927</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>19.417039</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>310,108</b>	<b>310,108</b>				30
Tax Equivalent per 1994 PSC Report	\$	239,683					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>310,108</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

<b>Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Additions During Year (c)</b>	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	109,257	24,900	4
Structures and Improvements (311)	10,991		5
Collecting and Impounding Reservoirs (312)	68,054		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	472,229		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	242,746		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>903,277</b>	<b>24,900</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	20,662	16	12
Structures and Improvements (321)	287,814	1,850	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	41,879		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	458,543		17
Diesel Pumping Equipment (326)	2,212		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	18,567	1,431	20
<b>Total Pumping Plant</b>	<b>829,677</b>	<b>3,297</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	16,442		21
Structures and Improvements (331)	1,942,572	2,154	22
Water Treatment Equipment (332)	1,323,691		23
<b>Total Water Treatment Plant</b>	<b>3,282,705</b>	<b>2,154</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	29,763		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			134,157	4
Structures and Improvements (311)			10,991	5
Collecting and Impounding Reservoirs (312)			68,054	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			472,229	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			242,746	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>928,177</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			20,678	12
Structures and Improvements (321)			289,664	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			41,879	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			458,543	17
Diesel Pumping Equipment (326)			2,212	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			19,998	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>832,974</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			16,442	21
Structures and Improvements (331)			1,944,726	22
Water Treatment Equipment (332)			1,323,691	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>3,284,859</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			29,763	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	1,067,608	2,240	26
Transmission and Distribution Mains (343)	7,961,058	416,633	27
Fire Mains (344)	0		28
Services (345)	1,378,365	211,073	29
Meters (346)	730,311	49,439	30
Hydrants (348)	1,075,777	76,883	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>12,242,882</b>	<b>756,268</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	179,044	33,034	34
Office Furniture and Equipment (391)	20,727	15,750	35
Computer Equipment (391.1)	38,127	24,048	36
Transportation Equipment (392)	136,179	26	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	97,716	6,576	39
Laboratory Equipment (395)	11,706		40
Power Operated Equipment (396)	45,409		41
Communication Equipment (397)	82,095	1,710	42
SCADA Equipment (397.1)	318,079		43
Miscellaneous Equipment (398)	7,975		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>937,057</b>	<b>81,144</b>	
<b>Total utility plant in service directly assignable</b>	<b>18,195,598</b>	<b>867,763</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>18,195,598</b>	<b>867,763</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			<b>1,069,848</b>	<b>26</b>
Transmission and Distribution Mains (343)	1,400		<b>8,376,291</b>	<b>27</b>
Fire Mains (344)			<b>0</b>	<b>28</b>
Services (345)	2,544		<b>1,586,894</b>	<b>29</b>
Meters (346)	11,893		<b>767,857</b>	<b>30</b>
Hydrants (348)	1,076		<b>1,151,584</b>	<b>31</b>
Other Transmission and Distribution Plant (349)			<b>0</b>	<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>16,913</b>	<b>0</b>	<b>12,982,237</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			<b>0</b>	<b>33</b>
Structures and Improvements (390)			<b>212,078</b>	<b>34</b>
Office Furniture and Equipment (391)			<b>36,477</b>	<b>35</b>
Computer Equipment (391.1)			<b>62,175</b>	<b>36</b>
Transportation Equipment (392)			<b>136,205</b>	<b>37</b>
Stores Equipment (393)			<b>0</b>	<b>38</b>
Tools, Shop and Garage Equipment (394)			<b>104,292</b>	<b>39</b>
Laboratory Equipment (395)			<b>11,706</b>	<b>40</b>
Power Operated Equipment (396)			<b>45,409</b>	<b>41</b>
Communication Equipment (397)			<b>83,805</b>	<b>42</b>
SCADA Equipment (397.1)			<b>318,079</b>	<b>43</b>
Miscellaneous Equipment (398)			<b>7,975</b>	<b>44</b>
Other Tangible Property (399)			<b>0</b>	<b>45</b>
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>1,018,201</b>	
<b>Total utility plant in service directly assignable</b>	<b>16,913</b>	<b>0</b>	<b>19,046,448</b>	
Common Utility Plant Allocated to Water Department			<b>0</b>	<b>46</b>
<b>Total utility plant in service</b>	<b>16,913</b>	<b>0</b>	<b>19,046,448</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	242	2.50%	275	<b>1</b>
Collecting and Impounding Reservoirs (312)	33,590	1.67%	1,137	<b>2</b>
Lake, River and Other Intakes (313)	0	0.00%		<b>3</b>
Wells and Springs (314)	102,936	2.94%	13,884	<b>4</b>
Infiltration Galleries and Tunnels (315)	0	0.00%		<b>5</b>
Supply Mains (316)	84,492	1.77%	4,297	<b>6</b>
Other Water Source Plant (317)	0	0.00%		<b>7</b>
<b>Total Source of Supply Plant</b>	<b>221,260</b>		<b>19,593</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	116,578	2.43%	7,016	<b>8</b>
Boiler Plant Equipment (322)	0	0.00%		<b>9</b>
Other Power Production Equipment (323)	45,706	4.42%	0	<b>10</b>
Steam Pumping Equipment (324)	0	0.00%		<b>11</b>
Electric Pumping Equipment (325)	285,309	4.42%	20,268	<b>12</b>
Diesel Pumping Equipment (326)	766	4.29%	95	<b>13</b>
Hydraulic Pumping Equipment (327)	0	0.00%		<b>14</b>
Other Pumping Equipment (328)	17,742	4.29%	827	<b>15</b>
<b>Total Pumping Plant</b>	<b>466,101</b>		<b>28,206</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	270,858	2.50%	48,591	<b>16</b>
Water Treatment Equipment (332)	353,768	3.24%	42,888	<b>17</b>
<b>Total Water Treatment Plant</b>	<b>624,626</b>		<b>91,479</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0	0.00%		<b>18</b>
Distribution Reservoirs and Standpipes (342)	254,463	1.86%	19,878	<b>19</b>
Transmission and Distribution Mains (343)	796,376	0.93%	75,969	<b>20</b>
Fire Mains (344)	0	0.00%		<b>21</b>
Services (345)	141,986	2.09%	30,987	<b>22</b>
Meters (346)	261,812	5.00%	37,454	<b>23</b>
Hydrants (348)	66,430	1.59%	17,708	<b>24</b>
Other Transmission and Distribution Plant (349)	0	0.00%		<b>25</b>
<b>Total Transmission and Distribution Plant</b>	<b>1,521,067</b>		<b>181,996</b>	

# ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					517	1
312					34,727	2
313					0	3
314					116,820	4
315					0	5
316					88,789	6
317					0	7
	0	0	0	0	240,853	
321					123,594	8
322					0	9
323					45,706	10
324					0	11
325					305,577	12
326					861	13
327					0	14
328					18,569	15
	0	0	0	0	494,307	
331					319,449	16
332					396,656	17
	0	0	0	0	716,105	
341					0	18
342					274,341	19
343	1,400				870,945	20
344					0	21
345	2,544	52,502			117,927	22
346	11,893		136		287,509	23
348	1,076	3,595	20		79,487	24
349					0	25
	16,913	56,097	156	0	1,630,209	



**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	21,249	2.27%	4,439	<b>26</b>
Office Furniture and Equipment (391)	11,698	5.88%	1,682	<b>27</b>
Computer Equipment (391.1)	25,398	25.00%	12,538	<b>28</b>
Transportation Equipment (392)	125,792	10.56%	10,413	<b>29</b>
Stores Equipment (393)	0	0.00%		<b>30</b>
Tools, Shop and Garage Equipment (394)	49,565	5.88%	5,939	<b>31</b>
Laboratory Equipment (395)	4,589	5.88%	688	<b>32</b>
Power Operated Equipment (396)	21,229	6.07%	2,756	<b>33</b>
Communication Equipment (397)	52,215	9.09%	7,478	<b>34</b>
SCADA Equipment (397.1)	28,913	9.09%	28,976	<b>35</b>
Miscellaneous Equipment (398)	234	5.88%	469	<b>36</b>
Other Tangible Property (399)	0	0.00%		<b>37</b>
<b>Total General Plant</b>	<b>340,882</b>		<b>75,378</b>	
<b>Total accum. prov. directly assignable</b>	<b>3,173,936</b>		<b>396,652</b>	
Common Utility Plant Allocated to Water Department	0			<b>38</b>
<b>Total accum. prov. for depreciation</b>	<b>3,173,936</b>		<b>396,652</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					25,688	26
391					13,380	27
391.1					37,936	28
392					136,205	29
393					0	30
394					55,504	31
395					5,277	32
396					23,985	33
397					59,693	34
397.1					57,889	35
398					703	36
399					0	37
	0	0	0	0	416,260	
	16,913	56,097	156	0	3,497,734	
					0	38
	16,913	56,097	156	0	3,497,734	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			93,549	93,549	1
February			79,632	79,632	2
March			92,266	92,266	3
April			90,614	90,614	4
May			104,637	104,637	5
June			97,382	97,382	6
July			103,462	103,462	7
August			112,575	112,575	8
September			97,043	97,043	9
October			101,503	101,503	10
November			88,701	88,701	11
December			85,427	85,427	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>1,146,791</b>	<b>1,146,791</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				56,000	13
Less: Other utility use				35,000	14
Other utility use explanation:					15
BACKWASH AND FIRE DEPT USED FOR TRAINING & FIGHTING FIRES.					
Water pumped into distribution system				1,055,791	16
Less: Water sold				875,838	17
Losses and unaccounted for				179,953	18
Percent unaccounted for to the nearest whole percent (%)				17%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
UNDETECTED LEAKS & METER CALIBRATIONS.					
COMMISSION APPROVED LEAD DETECTION SURVEY TO BE DONE IN 2001					
Maximum gallons pumped by all methods in any one day during reporting year				4,666	21
Date of maximum: 8/23/2000					22
Cause of maximum:					23
FLUSHING HYDRANTS					
Minimum gallons pumped by all methods in any one day during reporting year				2,503	24
Date of minimum: 4/19/2000					25
Total KWH used for pumping for the year				1,036,128	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
806 S FIRST ST	1	1,000	20	241	Yes	<b>1</b>
WATER ST	3	745	10	252	Yes	<b>2</b>
WESTERN AVE	4	725	16	1,159	Yes	<b>3</b>
806 S FIRST ST	5	712	16	1,330	Yes	<b>4</b>
LAFAYETTE ST	6	703	18	878	Yes	<b>5</b>
WEST ST	7	750	20	413	Yes	<b>6</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

Location (a)	Identification Number (b)	Intakes		
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	1	3	4	<b>1</b>
Location	806 S FIRST ST	597 S WATER ST	407 WESTERN AVE	<b>2</b>
Purpose	B	B	B	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	LAYNE	AMERICAN TURBINE	LAYNE	<b>5</b>
Year Installed	1990	1990	1990	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	600	1,800	1,400	<b>8</b>
Pump Motor or Standby Engine Mfr	US	US	US	<b>10</b>
Year Installed	1986	1986	1995	<b>11</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>12</b>
Horsepower	20	25	20	<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	5	6	7	<b>14</b>
Location	806 S FIRST ST	404 MONROE ST	870 WEST ST	<b>15</b>
Purpose	B	B	P	<b>16</b>
Destination	D	D	D	<b>17</b>
Pump Manufacturer	LAYNE	LAYNE	LAYNE	<b>18</b>
Year Installed	1990	1997	1984	<b>19</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>20</b>
Actual Capacity (gpm)	2,000	1,500	1,075	<b>21</b>
Pump Motor or Standby Engine Mfr	US	US	LAYNE	<b>23</b>
Year Installed	1994	1997	1984	<b>24</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>25</b>
Horsepower	75	75	150	<b>26</b>

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification	8		<b>1</b>
Location	137 HOSPITAL DR		<b>2</b>
Purpose	P		<b>3</b>
Destination	D		<b>4</b>
Pump Manufacturer	US		<b>5</b>
Year Installed	1997		<b>6</b>
Type	VERTICAL TURBINE		<b>7</b>
Actual Capacity (gpm)	1,300		<b>8</b>
Pump Motor or Standby Engine Mfr	US		<b>10</b>
Year Installed	1997		<b>11</b>
Type	ELECTRIC		<b>12</b>
Horsepower	100		<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>
Identification			<b>14</b>
Location			<b>15</b>
Purpose			<b>16</b>
Destination			<b>17</b>
Pump Manufacturer			<b>18</b>
Year Installed			<b>19</b>
Type			<b>20</b>
Actual Capacity (gpm)			<b>21</b>
Pump Motor or Standby Engine Mfr			<b>22</b>
Year Installed			<b>23</b>
Type			<b>24</b>
Horsepower			<b>25</b>
			<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	EAST	HOSPITAL DR	RAW	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	4
Year constructed	1966	1995	1966	5
				6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	7
				8
Elevation difference in feet (See Headnote 3.)	145	85	15	9
				10
Total capacity in gallons	300,000	300,000	360,000	11
				12
<b>WATER TREATMENT PLANT</b>				13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	14
				15
Points of application (wellhouse, central facilities, booster station, other)	BOOSTER STATION	CENTRAL FACILITIES	CENTRAL FACILITIES	16
				17
Filters, type (gravity, pressure, other, none)	NONE	GRAVITY	GRAVITY	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	8.1000	1.6000	8.1000	20
				21
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	22
				23
Is water fluoridated (yes, no)?	Y	Y	Y	24
				25



**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	TREATMENT	WEST	WEST ST	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	4
				5
Year constructed	1952	1959	1984	6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	15	117	110	10
				11
Total capacity in gallons	324,000	300,000	500,000	12
<b>WATER TREATMENT PLANT</b>				13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	14
				15
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	BOOSTER STATION	BOOSTER STATION	16
				17
Filters, type (gravity, pressure, other, none)	GRAVITY	NONE	NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	8.1000	8.1000	8.1000	20
				21
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	22
				23
Is water fluoridated (yes, no)?	Y	Y	Y	24
				25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	20	0	0	0	20	1
M	D	4.000	30,172	4	0	0	30,176	2
M	D	6.000	316,271	562	0	0	316,833	3
M	D	8.000	113,101	10,599	519	0	123,181	4
M	S	8.000	3,097	0	0	0	3,097	5
M	D	10.000	34,794	0	0	0	34,794	6
M	S	10.000	3,273	0	0	0	3,273	7
M	S	12.000	3,043	0	0	0	3,043	8
M	T	12.000	40,519	835	0	0	41,354	9
M	T	14.000	1,090	0	0	0	1,090	10
M	S	16.000	70	0	0	0	70	11
M	T	16.000	7,883	0	0	0	7,883	12
M	S	18.000	85	0	0	0	85	13
<b>Total Within Municipality</b>			<b>553,418</b>	<b>12,000</b>	<b>519</b>	<b>0</b>	<b>564,899</b>	
<b>Total Utility</b>			<b>553,418</b>	<b>12,000</b>	<b>519</b>	<b>0</b>	<b>564,899</b>	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	1,691	0	103	0	1,588		1
M	0.750	2,905	0	1	0	2,904		2
M	1.000	1,800	190	11	0	1,979		3
M	1.250	11	0	1	0	10		4
M	1.500	289	31	0	0	320		5
L	1.500	13	0	0	0	13		6
L	2.000	6	0	0	0	6		7
M	2.000	92	3	1	0	94		8
M	4.000	39	1	0	0	40		9
M	6.000	35	0	0	0	35		10
M	8.000	6	0	0	0	6		11
M	10.000	2	0	0	0	2		12
<b>Total Utility</b>		<b>6,889</b>	<b>225</b>	<b>117</b>	<b>0</b>	<b>6,997</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	6,847	702	648	17	<b>6,918</b>	720	<b>1</b>
0.750	503	196	6	(55)	<b>638</b>	12	<b>2</b>
1.000	256	24	16	(3)	<b>261</b>	20	<b>3</b>
1.500	135	0	0	(4)	<b>131</b>	4	<b>4</b>
2.000	105	0	0	(2)	<b>103</b>	8	<b>5</b>
3.000	44	0	0	(1)	<b>43</b>	2	<b>6</b>
4.000	14	0	0	0	<b>14</b>	6	<b>7</b>
6.000	7	0	0	(2)	<b>5</b>	5	<b>8</b>
<b>Total:</b>	<b>7,911</b>	<b>922</b>	<b>670</b>	<b>(50)</b>	<b>8,113</b>	<b>777</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	6,089	389	15	15	29	381	<b>6,918</b>	<b>1</b>
0.750	465	54	3	1	0	115	<b>638</b>	<b>2</b>
1.000	30	138	11	7	12	63	<b>261</b>	<b>3</b>
1.500	4	87	10	4	2	24	<b>131</b>	<b>4</b>
2.000	0	59	14	8	0	22	<b>103</b>	<b>5</b>
3.000	0	12	3	7	0	21	<b>43</b>	<b>6</b>
4.000	0	5	5	1	0	3	<b>14</b>	<b>7</b>
6.000	0	2	3	0	0	0	<b>5</b>	<b>8</b>
<b>Total:</b>	<b>6,588</b>	<b>746</b>	<b>64</b>	<b>43</b>	<b>43</b>	<b>629</b>	<b>8,113</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	1,010	30	2		1,038	2
<b>Total Fire Hydrants</b>	<b>1,010</b>	<b>30</b>	<b>2</b>	<b>0</b>	<b>1,038</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year: 1,038

Number of distribution system valves end of year: 2,080

Number of distribution valves operated during year: 383

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

614-ENGINEERING COSTS FOR WELL #7 WATER QUALITY SURVEY.  
623-ELECTRIC & GAS RATES WENT UP IN 2000. MORE KWH USED IN 2000 THAN 1999.  
626-CHEMICAL TESTING DONE IN 2000 COST MORE THAN 1999.  
633-WELL #7 WELL & PUMP REHABILITATION.  
662-PAYROLL INVOLVED IN HYDRANT METER HOOKUPS DOUBLED IN 2000 BECAUSE OF THE  
  
BACKFLOW PREVENTION TEST REQUIRED BY THE DEPT OF COMMERCE.  
672-REPAINTING AND SERVICEING OF ELEVATED TOWERS.  
673-HIRES OUTSIDE CONTRACTOR TO LOWER 10" WATER MAIN. DID MORE STREET  
REPAIR  
WORK ON VALVES IN 2000.  
675-NOT AS MUCH OVERTIME WORKED ON REPAIR WORK IN 2000.  
677-LESS HYDRANT REPAIR WORK DONE IN 2000 AND ALSO LESS OVERTIME WORKED.  
902-MORE PAYROLL FOR TRAINING NEW METER READERS.  
920-PAY INCREASES FOR EMPLOYEE CLASSIFICATION CHANGE AND HIRED ADDITIONAL  
STAFF.  
921-HIRED ADDITIONAL OFFICE STAFF SO OFFCIE SUPPLIES INCREASED. HAD OUTSIDE  
FIRM MAINTAIN SOFTWARE & HARDWARE SYSTEMS. PHONE BILLS ALSO INCREASED IN  
2000.  
923-PAID VIRCHOW KRAUSE FOR PREPARING RATE CASE FOR 2001 AND IMPACT FEES.  
ALSO THEY HELPED WITH BOWRROWING FUNDS.  
924-INSURANCE COSTS INCREASED IN 2000.  
926-INSURANCE COSTS INCREASED IN 2000 AND WE ADDED ADDITIONAL STAFF.  
928-COST OF PSC WORK ON RATE CASE FOR 2001.  
932-LANDSCAPING AROUND BLDGS. AND REPAVING PART OF PARKING LOT.

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## WATER OPERATING SECTION FOOTNOTES

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### Water Utility Plant in Service (Page W-08)

310-LAND PURCHASED FOR FUTURE STORAGE TANK & BOOSTER STATION - \$24,900  
320-TITLE FEE - \$12  
321-SIDEWALK INSTALLED ON WELL #8 PROPERTY - \$1850  
322-TWO LOW LIFT PUMP STRAINERS -\$1431  
331-WELL #8 BACKWASH LINE - \$1389  
SANITARY SEWER LATERAL WELL #8 - \$765  
342-TENT FOR TOWER - \$2240  
390-SEWER & WATER LATERAL AT MAIN PLANT - \$2535  
REDO BLACKTOP & CURB & GUTTER AT PLANT - \$30499  
391-SWINTEC TYPEWRITER - \$399  
ROYAL CS2310 COPIER - \$4973  
OFFICE DESK MODULE - \$2320  
CHAIR - \$473  
CHAIR - \$507  
CHAIR - \$578  
BILL BURSTER - \$6500  
3911-HANDHELD METER READING EQUIPMENT - \$11200  
SOFTWARE UPGRADES - \$3635  
NEW COMPUTER WORK STATION - \$2857  
UPS 1.15KVA - \$1644  
COMPUTER WORKSTATION AND SOFTWARE - \$3099  
OKIDATA ML395 PRINTER - \$1613  
392-REGISTRATION OF VEHICLE - \$26  
394-TWO METROTECH 880 B LOCATORS @779 EA - \$1558  
ONE METROTECH 9860-NDL LOCATOR - \$2915  
LIFT FOR CONFINED SPACES - \$2103  
397-BASE STATION RADIO & ANTENNA - \$1710

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### Water Mains (Page W-17)

PLANT ADDED IN CONTRIBUTIONS IN AID OF CONSTRUCTION WERE PAID FOR BY OWNERS OR DEVELOPERS PER CITY ORDINANCE #17.04. THE PSC SHOULD HAVE A COPY OF THIS ORDINANCE ON FILE AS A COPY WAS SENT WITH PAPER COPIES OF PREVIOUS YEARS PSC REPORTS

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### Water Services (Page W-18)

PLANT ADDED IN CONTRIBUTIONS IN AID OF CONSTRUCTION WERE PAID FOR BY OWNERS OR DEVELOPERS PER CITY ORDINANCE #17.04. THE PSC SHOULD HAVE A COPY OF THIS ORDINANCE ON FILE AS A COPY WAS SENT WITH PAPER COPIES OF PREVIOUS YEARS PSC REPORTS.

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### Meters (Page W-19)

ADJ WAS MADE TO TRUE UP METERS TO CORRECT SIZE AND CUSTOMER CLASS FROM PHYSICAL INVENTORY AND NEW METER PROGRAM.

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### Hydrants and Distribution System Valves (Page W-20)

ALL VALVES WERE OPERATED IN 1997 AND 1998. IN 2000 WE ONLY HAD ONE PERSON WORK ON VALVE TESTING PART-TIME.

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